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RECEIVED
JAN 29 2007
DIVISION OF OCCUPATIONAL
& PROFESSIONAL LICENSING

BEFORE THE DIVISION OF OCCUPATIONAL & PROFESSIONAL LICENSING
OF THE DEPARTMENT OF COMMERCE
OF THE STATE OF UTAH

IN THE MATTER OF THE ISSUANCE OF) **MEMORANDUM OF**
A LICENSE TO BENJAMIN BROWN) **UNDERSTANDING AND ORDER**
TO PRACTICE AS A CERTIFIED PUBLIC)
ACCOUNTANT IN THE STATE OF UTAH) **CASE NO. DOPL 2007- 24**

Benjamin Brown ("Respondent") submitted an application for renewal of licensure as a certified public accountant on or about September 25, 2006. On the Qualifying Questionnaire Respondent answered "yes" to questions # 1 and # 2. Documentation has been received by the Division of Occupational and Professional Licensing of the Department of Commerce of the State of Utah ("Division") showing that Respondent entered a plea of "guilty" to one count of simple assault, a Class B misdemeanor on or about April 28, 2004 in Second District Court, Davis County, Utah. Respondent's guilty plea was held in abeyance and was later dismissed in October 2006 after Respondent successfully completed his probationary period. Respondent subsequently underwent a psychological evaluation. The report of evaluation recommended that the Division may wish to require that Respondent's "psychological status be monitored from time to time by a therapist."

Based upon Respondent's plea, Respondent and Division, as evidenced by their signatures on this Memorandum of Understanding and Order, agree that Respondent shall be issued a probationary license to practice as a certified public accountant subject to the following terms and conditions, which shall be in effect for a period of three years, commencing upon the date this Memorandum of Understanding and Order is approved by the Division Director as evidenced by his signature.

- 1 Respondent admits the jurisdiction of the Division over Respondent and over the subject matter of this action.

- 2 Respondent acknowledges that Respondent enters into this Memorandum of Understanding and Order knowingly and voluntarily, and other than what is contained in this Memorandum of Understanding and Order, no promise or threat whatsoever has been made by the Division, or any member, officer, agent or representative of the Division to induce Respondent to enter into this agreement
- 3 Respondent understands that Respondent has the right to be represented by an attorney in this matter, and the Respondent has either sought the advice of counsel or knowingly waives Respondent's right to counsel in this matter
- 4 Respondent acknowledges that this Memorandum of Understanding and Order, if adopted by the Director of the Division, will be classified as a public document and may be released to other persons and entities
- 5 Respondent shall successfully complete and satisfy the following terms and conditions
 - a Respondent shall submit to the Division quarterly employer reports documenting his work performance, if employed as a Certified Public Accountant. If Respondent is not employed as a Certified Public Accountant, Respondent shall submit the employer report form on the date it is due and indicate on the form that current employment is not in Certified Public Accounting or that he is not currently working
 - b Respondent, shall meet with the Board within 30 days of signing this Memorandum and Order and every 3 months after the initial meeting or as requested by the Board
 - c Respondent shall provide to his employer (s) a copy of this Memorandum of Understanding and the terms and conditions relevant to his employment
 - d Respondent may request termination of the ongoing probation at any time after six months of probation. No guarantees have been provided by the Division or Board that probation will be terminated early
- 6 Respondent agrees to abide by all applicable federal and state laws, regulations, rules or orders related to Respondent's practice as a certified public accountant
- 7 Respondent understands that the issuance of a license pursuant to this Memorandum of Understanding and Order is a partial denial of licensure, and Respondent hereby waives the right to any administrative review of that partial denial of licensure
- 8 If Respondent successfully completes the terms of this Memorandum of Understanding and Order, the conditions on Respondent's license to practice as a certified public accountant will be lifted and Respondent's license will not be subject to further restriction


- 9 If Respondent violates any term or condition of this Stipulation and Order, the Division may take action against Respondent, including imposing appropriate sanction, in the manner provided by law. Such sanction may include revocation or suspension of Respondent's license, or other appropriate sanction.
- 10 The terms and conditions of this Memorandum of Understanding and Order become effective immediately upon the approval of this Memorandum of Understanding and signing of the Order by the Division Director. Respondent must comply with all the terms and conditions of this Memorandum of Understanding and Order immediately after the Division Director signs the Order page of this Memorandum of Understanding and Order. The Respondent shall complete all the terms and conditions contained in the Memorandum of Understanding and Order in a timely manner. If a time period for completion of a term or condition is not specifically set forth in this Memorandum of Understanding and Order, Respondent agrees that the time period for completion of that term or condition shall be set by the Board. Failure to complete a term or condition in a timely manner shall constitute a violation of the Memorandum of Understanding and Order and may subject Respondent to revocation or other sanctions.
- 11 This document constitutes the entire agreement between the parties and supersedes and cancels any and all prior negotiations, representations, understandings or agreements between the parties. There are no verbal agreements that modify, interpret, construe or affect this Memorandum of Understanding and Order.
- 12 Respondent has read each and every paragraph contained in this Memorandum of Understanding and Order. Respondent understands each and every paragraph contained in this Memorandum of Understanding and Order. Respondent has no questions about any paragraph or provision contained in this Memorandum of Understanding and Order.

DIVISION OF OCCUPATIONAL &
PROFESSIONAL LICENSING

BY 
CLYDE ORMOND
Bureau Manager

DATE 1/30/07

MARK L SHURTLEFF
ATTORNEY GENERAL

BY 
L MITCHELL JONES
Counsel for the Division

DATE 30 Jan 2007

RESPONDENT

BY 
BENJAMIN BROWN

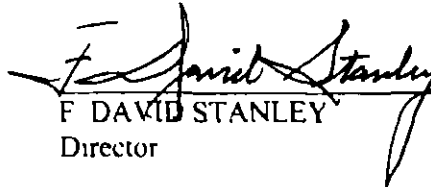
DATE January 27, 2007

ORDER

THE ABOVE MEMORANDUM OF UNDERSTANDING, in the matter of **BENJAMIN BROWN**, is hereby approved by the Division of Occupational and Professional Licensing. The terms and conditions of the Memorandum of Understanding are incorporated herein and constitute my final Order in this case.

DAIED this 30 day of January, 2007

DIVISION OF OCCUPATIONAL AND
PROFESSIONAL LICENSING


F. DAVID STANLEY
Director